JANAK NANDINI BUILDWELL PRIVATE LIMITED
REG.OFFICE:- FLAT NO. 201, PEARL PREMIER 4, JAMNA LAL BAJAJ MARG , OPP.HOTEL RAJ MAHAL PALACE, C-SCHEME, JAIPUR -302001, RAJASTHAN
E-mail ID: accountrambhajo@gmail.com, Contact No.: 01414005830
CIN: U70101RJ2013PTC041971

Board's Report

To
The Members of
JANAK NANDINI BUILDWELL PRIVATE LIMITED

Your Directors have pleasure in presenting the 12th Annual Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended 31st March, 2025

1. ANNUAL RETURN

The provisions of section 134 (3) (a) of the Companies Act 2013 prescribes the Company to mention the web address, if any, where the Annual Return referred to in sub section (3) of Section 92 of the Act has been placed. Since the Company does not have a website the provisions of section 134 (3) (a) are not applicable to the company.

2. DISCLOSURE WITH REGARD TO MEETING OF BOARD OF DIRECTORS

(A) Whether Company is an OPC or small company as at the FY end date

☑ **YES** ☐ **NO**

(B) BOARD MEETING

Number of Meeting held

During the Financial Year the Company held 7 board meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of Companies Act, 2013 were adhered to while considering the time gap between two meetings.

S.No.	Date of Meeting	Board Strength	No. of Directors Present	% of attendance
1	15/05/2024	8	8	100%
2	29/07/2024	8	8	100%
3	08/09/2024	8	8	100%
4	15/09/2024	8	8	100%
5	25/09/2024	8	8	100%
6	29/11/2024	8	8	100%
7.	28/02/2025	8	8	100%

(C) NUMBER OF MEETING OF MEMBERS

S.No.	Meeting Type	Date Of Meeting
1.	Annual General Meeting	30/09/2024
2.	Extra Ordinary General Meeting	10/09/2024

(D) COMMITTEE MEETING

Number of meetings held

S.No.	Type of Meeting	Date of Meeting	Total Number of Members as on the date of meeting	Attendance	
				Number of members attended	% of attendance
NA	NA	NA	NA	NA	NA

3. DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the loss of the company for that period;

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis; and

(e) Company being unlisted sub clause (e) of section 134(5) is not applicable.

(f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

4. FRAUD REPORTING UNDER SUB-SECTION (12) OF SECTION 143

During the year under review, Auditors of the company have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under section 143(12) of the Companies Act, 2013, details of which needs to be mentioned in this Report.

5. DECLARATION BY INDEPENDENT DIRECTORS UNDER SECTION 149(6)

The Company does not require to appoint Independent Directors. Hence the same clause is not applicable.

6. NOMINATION AND REMUNERATION COMMITTEE UNDER SECTION 178(1)(3)

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

7. AUDITORS AND THEIR REMARKS:

♦ Statutory Auditors & their Report

At the Annual General Meeting to be held on 30 September 2024, M/s RAVI K BANSAL & COMPANY, Chartered Accountants (Firm Registration Number 031383C) were re- appointed as statutory auditors of the company to hold office till the conclusion of the Annual General Meeting to be held for the financial year 2028-2029.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor`s Report are self-explanatory.

S. No.	Auditors' Qualification, Reservations or adverse remarks or Disclaimer in the Audit Report	Directors' Comments on Qualification, Reservations or adverse remarks or Disclaimer of the auditors as per Board report
	NO	NA

♦ **Cost Auditor**

The Cost Audit in pursuant to section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Rules, 2014 is not applicable on the company.

8. SECRETARIAL AUDITOR

The Secretarial Audit is not applicable on the company as it is not covered under the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

S. No.	Auditors' Qualification, Reservations or adverse remarks or Disclaimer in the Secretarial Audit Report	Directors' Comments on Qualification, Reservations or adverse remarks or Disclaimer of the Secretarial auditors as per Board report
	NA	NA

9. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The Board of directors of the company has power to make investment or to grant loans or giving of guarantee(s) or provide any security(ies) up to the limit as per section 186(2) i.e. higher of sixty percent of paid up share capital, free reserves and securities premium account or hundred percent of free reserves and securities premium account, whichever is higher.

The Company has obtained Necessary approval under Section 186 of the Companies Act, 2013 in the EGM dated 24th August, 2023 upto the amount of Rs. 50,00,00,000 (Rs. Fifty Crore) the same was increased in the EGM dated 5th July, 2025 upto the amount of Rs. 100,00,00,000 (Rs. One Hundred Crore).

Further the Company has obtained necessary approval pursuant to the provisions of Section 185 of the Companies Act, 2013 ('Act'), in the EGM dated 24th August, 2023 upto the amount of Rs. 50,00,00,000 (Rs. Fifty Crore) to give loan to M/S Advit Jewels Private Limited entities covered under the category of 'a person in whom any of the director of the company is interested' as specified in the explanation to Sub-section 2 of the Section 185 of Companies Act, 2013 the same was increased in the EGM dated 5th July, 2025 upto the amount of Rs. 100,00,00,000 (Rs. One Hundred Crore).

The details of investments covered under the provisions of Section 186 of the Companies Act, 2013, are given in the respective notes to the Financial Statements of the Company.

Section 186 details

Details of loan, guarantee, investment or security is given by the company as per section 186

(a) *Whether any loan, guarantee is given by the company or securities of any other body corporate purchased - (Yes)

(b) Whether the Company falls in the category provided under section 186(11) -(No)

(c) *Are there any reportable transactions on which section 186 applies (Whether or not threshold exceeds 60% of its paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account) – (Yes)

(d) Brief details as to why transaction is not reportable- NA

10. TABLE FOR ENQUIRING THE DETAILS

*Number of transactions-2

Block-1		
Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or registration number	U36910RJ2019PLC066804	U58210RJ2023TC091555
Name of the Party	Advit Jewels Limited	INNOVHER Startup Accelerator Private Limited
Type of person (Individual /	Company	Company

Entity)		
Nature of transaction	Loan and Advances	Investment
In case of loan, rate of interest would be enquired	9%	NA
Brief on the transaction	Loans and Advances to Advit Jewels Limited	Investment in Innovher Startup Accelerator Private Limited
Amount (in INR)	93,15,071	30,00,000
Date of passing Board resolution (DD/MM/YYYY)	31/07/2023	31/07/2023
Whether the threshold of 60% of paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account breached?	Yes	Yes
Whether the transaction falls under the purview of proviso to Section 186(3) and Company is not required to pass SR.	Yes	Yes
SRN of MGT-14	AA4453534	AA4453534

11. STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

During the reporting period company's performance was not satisfactory in terms of revenue generation. The Company has not generated any revenue in this year as compare to the revenue generated in previous year of Rs. 107014.67 (Amount in Thousand). Company has generated other income of Rs. 1234.43 (Amount in Thousand) during the year as compared to the other income generated in the previous year amounting Rs. 5,492.56 (Amount in Thousand). Further, after meeting out all the administrative and other expenditures, the company has earned Net Profit of Rs. 1432.56 (Amount in Thousand). The Net Profit of the Company is decreased by Rs. 1642.88 (Amount in Thousand) in comparison to Net profit in Previous Financial year of Rs. 210.32 (Amount in Thousand). The Board is taking the necessary steps to improve the performance of the Company and to have better working results in the coming years.

12.TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

Company has not transferred any amounts in the Reserves in terms of Section 134(3)(J) of the Companies Act, 2013.

13. DIVIDEND

No Dividend was declared for the current financial year due to loss incurred by the Company.

14. MATERIAL CHANGES AND COMMITMENTS

There are some material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.

In the EGM dated 5th July, 2025 the Company has increased the limit under the provisions of Section 185 of the Companies Act, 2013 ('Act'), upto the limit of Rs. 100,00,00,000 (Rs. One Hundred Crore).

In the EGM dated 5th July, 2025 the Company has increased the limit under the provisions of Section 185 of the Companies Act, 2013 ('Act'), upto the limit of Rs. 100,00,00,000 (Rs. One Hundred Crore) to M/S Advit Jewels Limited.

15. BUSINESS RISK MANAGEMENT

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

16. CORPORATE SOCIAL RESPONSIBILITIES (CSR)

The company does not meet the criteria of Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 so there is no requirement to constitution of Corporate Social Responsibility Committee.

CSR details:

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year

(a)(i) *Whether CSR is applicable as per section 135: NA

(ii) Turnover (in Rs.) : NA

(iii) Net worth (in Rs.): NA

(b) Net profits for last three financial years

Financial year ended	FY 2023-24	FY 2022-2023	FY 2021-2022

Profit before tax (In Rs.)	NA	NA	NA
Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies(CSR Policy) Rules, 2014 (in Rs.)	NA	NA	NA

17. Average net profit of the company for last three financial years (as defined in Explanation to sub-section (5) section 135 of the Act) (in Rupees) : NA

18. Prescribed CSR Expenditure (two per cent. of the amount as in item 17 above) (in Rupees): NA

19. Total amount spent on CSR for the financial year (in Rupees) : NA

(b) Amount spent in local area (in Rupees)..................

(c) Manner in which the amount spent during the financial year as detailed below...........

Number of CSR activities

(If number of programmes/ projects/ activities is more than twenty, submit the remaining details in EXCEL sheet as specified in instruction kit):..............................

S. No.	CSR project or activity identified	Sector in which the Project is covered	Projects or programs - Specify the State /Union Territory where the Project/ Program was undertaken	Projects or programs - Specify the district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (in Rs.)	Amount spent on the projects or programs (in Rs.)	Expenditure on Administrative overheads (in Rs.)	Mode of Amount spent

1								
2								
	total							

20. Give details (name, address and email address) of implementing agency (ies)......................

21 (a) Explanation for not spending

(Inability of company to formulate a well-conceived CSR Policy/Adoption of long gestation CSR programmes or projects/Suitable implementing agencies not found/ Non-receipt of utilization certificate from implementing agencies/Delay in formation of CSR committee/Delay in implementation of plan/restricting of CSR polices etc./ budget advanced to NGO'S but not spent / delay in project identification/Lack of prior expertise/Delay in capacity building/Others)...

(b) If others, specify...................................

22. Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR policy is enclosed to the board report. NA

<u>23. DISCLOUSRE UNDER RULE 8/8A OF COMPANIES ACCOUNTS RULES 2014.</u>

<u>Energy conservation, technology absorption & Foreign Exchange Earnings and Outgo</u>

(A) Technology absorption:

(i) Efforts, in brief, made towards technology absorption: Nil

(ii) Benefits derived as a result of the above efforts, e.g., product improvement, cost reduction, product development, import substitution, etc.: Nil

(iii) In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished: Nil

(a) Details of technology imported: N.A.

(b) Year of import: N.A.

(c) Whether the technology been fully absorbed: N.A.

(d) If not fully absorbed, areas where absorption has not taken place, and the reasons therefore: N.A.

(iv) The expenditure incurred on Research and Development: N.A.

(B) Conservation of energy:

Steps taken / impact on conservation of energy, with special reference to the following:

(i) Steps taken or impact on conservation of energy: Not Applicable.

(ii) Steps taken by the company for utilizing alternate sources of energy including waste generated: Not Applicable.

(iii) Capital investment on energy conservation equipment: Nil

(C) Foreign exchange earnings and Outgo

Earnings	Nil
Outgo	Nil

(D) Information about Subsidiary/ JV/ Associate Company

Company does not have any Subsidiary, Joint venture or Associate Company.

(E) Disclosure as per rule 8(5) of Companies Accounts Rules 2014

(I) Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year-NA

(II) Statement regarding opinion of the Board with regard to integrity, expertise and

experience (including the proficiency) of the independent directors appointed during the year-NA

(III) Internal control systems and their adequacy

The Companies Act, 2013 re-emphasizes the need for an effective Internal Financial Control system in the Company. The system should be designed and operated effectively. Rule 8(5) (viii) of Companies (Accounts) Rules, 2014 requires the information regarding adequacy of Internal Financial Controls with reference to the financial statements to be disclosed in the Board's report. To ensure effective Internal Financial Controls the Company has laid down the following measures:

All operations are executed through Standard Operating Procedures (SOPs) in all functional activities for which key manuals have been put in place. The manuals are updated and validated periodically.

All legal and statutory compliances are ensured on a monthly basis. Non-compliance, if any, is seriously taken by the management and corrective actions are taken immediately. Any amendment is regularly updated by internal as well as external agencies in the system.

Approval of all transactions is ensured through a preapproved Delegation of Authority Schedule which is reviewed periodically by the management.

The Company follows a robust internal audit process. Transaction audits are conducted regularly to ensure accuracy of financial reporting, safeguard and protection of all the assets. Fixed Asset verification of assets is done on an annual basis. The audit reports for the above audits are compiled and submitted to Managing Director and Board of Directors for review and necessary action.

(IV) A disclosure, as to whether maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained.-NA

(V) Details of proceedings under Insolvency and Bankruptcy Code, 2016

No application is made and/or no proceedings are pending under Insolvency and Bankruptcy Code, 2016 in favour and/or against the Company during the year and after the end of the financial year till the signing of this Board Report.

(VI) Details of difference between amount of valuation done at the time of one time settlement and valuation done while taking the loan.

The said provisions are not applicable to the company.

(VII) Financial Highlights

The financial performance of your company for the year ending March 31, 2025 is summarized below:

(Amount in Thousand)

Particulars	2024-25	2023-24
Revenue from Operations	0.00	1,07,014,67
Other Income	1234.43	5,492.56
Profit before Interest and Depreciation and Tax	1038.26	3,157.47
Finance Cost	1104.15	2,813.33
Depreciation	0.00	0.0
Net Profit before Tax	-65.89	344.14
Tax Expense: Current tax	0.00	106.45
Income tax (earlier year)	1366.67	27.37
Deferred Tax	0.00	0.0
Net Profit after Tax	-1432.56	210.32

(VIII) Change in Nature of Business

During the period under review the Company has not changed its line of business in such a way which amounts to commencement of any new business or discontinuance, sale or disposal of any of its existing businesses or hiving off any segment or division.

(IX) Directors and Key Managerial Personnel

There has been no Change in the constitution of Board during the year.

Composition of board of directors as on 31-03-2025 is as following:

S.No.	Name	Designation	DIN	Date of Appointment
1	Abhishek Gilara	Director	03499248	03 December 2014
2	Deepa Gilara	Director	07027714	03 December 2014
3	Kiran Gilara	Director	07027708	03 December 2014
4	Nitin Gilara	Director	03499237	02 April 2013
5	Prateek Gilara	Director	03499186	03 December 2014
6	Rachna Gilara	Director	07027706	03 December 2014
7	Swati Gilara	Director	03645649	02 April 2013
8	Vipul Gilara	Director	03499259	02 April 2013

(F) Deposit

During the year under review, your Company has not invited any deposits from public/shareholders as per Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

(i) Deposits accepted during year- NA

(ii) Deposits remained unpaid or unclaimed at end of year- NA

(iii) Amount of default in repayment of deposits or payment of interest there on beginning of year- NA

(iv) Maximum amount of default in repayment of deposits or payment of interest thereon during year- NA

(v) Amount of default in repayment of deposits or payment of interest thereon end of year- NA

(vi) Number of cases of default in repayment of deposits or payment of interest thereon beginning of year- NA

(vii) Maximum number of cases of default in repayment of deposits or payment of interest thereon during year- NA

(viii) Number of cases of default in repayment of deposits or payment of interest thereon end of year- NA

(ix) Details of deposits which are not in compliance with requirements of Chapter V of Act- NA

(G) Significant and Material Orders Passed By The Regulators Or Courts

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

(H) Board Evaluation

The provision of section 134(3) (p) relating to board evaluation is not applicable on the company.

(I) Disclosure for compliance with other statuotary laws

(a) Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Further the Company was committed to provide a safe and conducive work environment to its employees during the year under review. Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

Summary of sexual harassment complaints received and disposed of during the financial year: -

- No. of complaints received: Nil
- No. of complaints disposed off: Nil
- No. of complaints pending: Nil
- No. of complaints unsolved: Nil
- No. of sexual harassment complaints beyond 90 days: Nil

(b) Statement that the company has complied with maternity benefit act.

- The Maternity Benefit Act is not applicable to the company, as the company has no female employees.

(J) Number of employees as on the closure of financial year

- There are no employees in the company.

- Female: NA
- Male: NA
- Transgender: NA

24. NUMBER OF OTHER MATTERS TO BE INCLUDED IN DIRECTORS REPORT

(A)Share Capital

There has been no change in the share capital of the company during the year under review.

(B)Transfer of unclaimed dividend to Investor Education and Protection Fund

There was no unclaimed/unpaid dividend, application money, debenture interest and interest on deposits as well as the principal amount of debentures and deposits, remaining unclaimed/ unpaid in relation to the Company hence the Company is not required to transfer any amount to Investor Education and Protection Fund (IEPF).

(C)Disclosure relating to the provision of Section 73 of Companies Act,2013 read with rule (2) (1)(c)(viii) of The Companies (Acceptance of Deposit) Rules 2014.

Being a small company disclosure required under Section 134 (3) (Q) read with rule (8) (5) (v) of company accounts rules of Company Act 2013 is not required for small companies.

(D)Related Party Transactions

All related party transactions that were entered into during the financial year were on an arm's length basis. There are some materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large. Hence AOC-2 is applicable.

The other details forming part of the Related Party Transactions is as per Note No 31 of the Notes to Financial Statements.

(E)Composition of Audit Committee

As per the provision of Section 177 along with rules prescribed under the Companies Act, 2013, the company is not required to constitute Audit Committee.

(F)Statement regarding compliances of applicable Secretarial Standards

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

(G)Information Pursuant To Rule-5 Of The Companies (Appointment And Remuneration) of Managerial Person, Rule, 2014 Of The Companies Act, 2013:

None of the employee is in receipt of remuneration in excess of the limits prescribed under Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 i.e. The company has not employed any employee for any post that has paid remuneration in excess of Rs. 1,02,00,000/- per annum or in excess of Rs. 8,50,000/- per month.

(H)Vigil Mechanism / Whistle Blower Policy

The Provisions of Vigil Mechanism under Section 177(9) and (10) of the Companies Act, 2013 are not applicable to the company.

(I)Credit Rating of Securities

The Company has not obtained any credit rating of its securities.

(J)Cautionary Statement

The statements contained in the Board's Report contain certain statements relating to the future and therefore are forward looking within the meaning of applicable laws and regulations.

Various factors such as economic conditions, changes in government regulations, tax regime, other statues, market forces and other associated and incidental factors may however lead to variation in actual results.

(K)Acknowledgement

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

For & on behalf of the Board of Directors
JANAK NANDINI BUILDWELL PRIVATE LIMITED

NITIN GILARA	**VIPUL GILARA**
(DIRECTOR)	**(DIRECTOR)**
DIN: 03499237	**DIN: 03499259**
R/O: 31, KARNI NAGAR, QUEENS ROAD, VAISHALI NAGAR, JAIPUR – 302021, RAJASTHAN, INDIA	**R/O: 31, KARNI NAGAR, QUEENS ROAD, VAISHALI NAGAR, JAIPUR – 302021, RAJASTHAN, INDIA**

Date: 02/09/2025
Place: Jaipur

Ravi K Bansal& Company
Chartered Accountants

Behind RMB Sweets
Near SL Tower,
Purana Bus Stand,
Shahpura
Jaipur-303103
Mobile 93524-46420
Email:- caravikumarbansal@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Members of
M/s. JANAK NANDINI BUILDWELL PRIVATE LIMITED

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **M/s. JANAK NANDINI BUILDWELL PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2025, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its loss and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

The Company's net worth is negative and it continue incur losses. We were informed that the Company is in the process of identifying alternative business plans which in the opinion of the management will enable the Company to have profitability and to have a turnaround. The Company is also in the process of identifying strategic business partners and alternative business plans to improve the performance of the Company. The Company's ability to generate positive cash flows depends on the successful implementation of such alternative business plans.

The above factors cast a significant uncertainty on the Company's ability to continue as a going concern. Pending the resolution of the above uncertainties, the Company has prepared the aforesaid statement on a going concern basis.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information required u/s 134(3) of the Companies Act included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls; that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

1) As required by the Companies (Auditor's Report) Order, 2016 ("the order") issued by Central Government of India in terms of sub-section (11) of section 143 of the Act is not applicable on company since the company is small company, hence we are not enclosing in the Annexure, a statement on the matters specified in the paragraph 3 and 4 of the Order.

2) As required by Section 143(3) of the Act, we report that:

    a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
    b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except for the matters as stated in the paragraph number i(vi) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

c) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph number b above on reporting under section 143(3) (b) of the Act and paragraph number i(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

d) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;

e) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014, as amended from time to time;

f) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

g) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

h) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and

i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

   a. The Company does not have any pending litigations which would impact its financial position;

   b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

   c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

   d. (i) The management has represented that, to the best of its knowledge and belief, other than as discussed in the notes to accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entities, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to accounts, no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or behalf of the Funding Partner ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and

(iii) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

e. No dividend have been declared or paid during the year by the company.

f. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we came across some instances of tampering with the audit trail feature.

g. As the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 01.04.2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per statutory requirements for record retention is not applicable for the FY ended on 31.03.2025.

For Ravi K Bansal and Company
Chartered Accountants
Firm Registration No.031383C

Ravi Bansal

RAVI K BANSAL & COMPANY CA M.No.-440271 SHAHPURA Chartered Accountant

(Ravi Kumar Bansal)
Membership No. 440271
UDIN : 25440271BMHVCF6407

Place : Jaipur
Date : 02/09/2025

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971
BALANCE SHEET AS AT 31ST MARCH, 2025

(₹ in Thousand)

PARTICULARS		Note No.	As at 31st March, 2025	As at 31st March, 2024
I.	**EQUITY AND LIABILITIES**			
(1)	**Shareholder's Funds**			
	(a) Share Capital	2	100.00	100.00
	(b) Reserves and Surplus	3	-791.13	641.43
	(c) Money received against Share warrants		0.00	0.00
(2)	**Share Application Money pending allotment**		0.00	0.00
(3)	**Non-Current Liabilities**			
	(a) Long-Term Borrowings		0.00	0.00
	(b) Deferred Tax Liabilities (Net)		0.00	0.00
	(c) Other Long Term Liabilities		0.00	0.00
	(d) Long-Term Provisions		0.00	0.00
(4)	**Current Liabilities**			
	(a) Short-Term Borrowings	4	1,54,784.51	2,34,069.13
	(b) Trade Payables	5		
	(A) Total outstanding dues of micro enterprises and small enterprises	5(a)	0.00	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5(b)	4,278.00	3,417.45
	(c) Other Current Liabilities	6	507.52	127.61
	(d) Short-Term Provisions	7	0.00	923.39
	TOTAL		**1,58,878.90**	**2,39,279.00**
II.	**ASSETS**			
(1)	**Non-Current Assets**			
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipment		0.00	0.00
	(ii) Intangible Assets		0.00	0.00
	(iii) Capital work-in-progress		0.00	0.00
	(iv) Intangible assets under development		0.00	0.00
	(b) Non-Current Investments	8	4,000.00	1,000.00
	(c) Deferred Tax Assets (Net)		0.00	0.00
	(d) Long-Term Loans and Advances		0.00	0.00
	(e) Other Non-Current Assets	9	86.76	86.76
(2)	**Current Assets**			
	(a) Current Investments	10	0.00	73,255.05
	(b) Inventories	11	96,093.56	95,010.11
	(c) Trade Receivables	12	247.00	0.00
	(d) Cash and Cash Equivalents	13	1,252.57	617.31
	(e) Short-Term Loans and Advances	14	56,692.18	67,366.96
	(f) Other Current Assets	15	506.83	1,942.81
	TOTAL		**1,58,878.90**	**2,39,279.00**
			0.00	**0.00**
Significant accounting policies, notes to accounts & other disclosures		1		
	Contingent liabilities	22		

The accompanying notes referred above form an integral part of these financial statements.

For and on behalf of
JANAK NANDINI BUILDWELL PRIVATE LIMITED

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

(Nitin Gilara)
Director
DIN: 03499237

(Vipul Gilara)
Director
DIN: 03499259

Place : Shahpura (Jaipur)
Date : 02.09.2025

In terms of our Audit Report of even date
For Ravi K Bansal & Company
Chartered Accountants
Firm Reg. No.:031383C

(Ravi Kumar Bansal)
M. No. 440271

RAVI K BANSAL & COMPANY
CA
M.No.-440271
SHAHPURA
Chartered Accountant

JANAK NANDINI BUILDWELL PRIVATE LIMITED

CIN: U70101RJ2013PTC041971

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(` in Thousand)

	PARTICULARS	Note No.	For the year Ended 31st March, 2025	For the year Ended 31st March, 2024
	INCOME			
I.	Revenue from Operations	16	0.00	1,07,014.67
II.	Other Income	17	1,234.43	5,492.56
III.	**Total Income (I + II)**		**1,234.43**	**1,12,507.23**
IV.	**EXPENSES**			
	Cost of Raw Materials & component Consumed		0.00	0.00
	Purchases of Stock in Trade	18	0.00	17,483.30
	Direct Expenses	19	1,083.45	10,991.11
	Decrease/(Increase) in Inventories	20	-1,083.45	80,247.46
	Administrative Expenses	21	196.17	627.90
	Finance Cost	22	1,104.15	2,813.33
	Depreciation & Amortization Expenses		0.00	0.00
	Total Expenses		**1,300.32**	**1,12,163.09**
	Profit before Exceptional and Extraordinary Items and Tax (III - IV)		-65.89	344.14
V.	Exceptional Items		0.00	0.00
VI.	**Profit before Extraordinary Items and Tax (V - VI)**		-65.89	344.14
VII.	Extra Ordinary Items		0.00	0.00
VIII.	**Profit before Prior period item & Tax (VII - VIII)**		-65.89	344.14
IX.	Prior Period Item		0.00	0.00
X.	**Profit before Tax (IX-X)**		-65.89	344.14
XI	Tax Expense:			
XII	(1) Current tax		0.00	106.45
	(2) Income Tax (earlier Year)		1,366.67	27.37
	(3) Deferred Tax		0.00	0.00
	Profit/ (Loss) for the period from Continuing Operations (XI - XII)		-1,432.56	**210.32**
XIII	Profit/Loss from Discontinuing Operations		0.00	0.00
XIV	Tax Expense of Discontinuing Operations		0.00	0.00
XV	**Profit/ (Loss) from Discontinuing Operations (after Tax)(XIV-XV)**		0.00	0.00
XVI	**Profit/ (Loss) for the Year (XIII + XVI)**		-1,432.56	210.32
XVII	**Earnings Per Equity Share**			
	[Nominal value of share Rs. 10/- Each (31st March 2022 Rs. 10/-)]			
XVIII	(1) Basic		-143.26	21.03
	(2) Diluted		-143.26	21.03
	Number of share used in computing earning per share			
	(1) Basic		10,000.00	10,000.00
	(2) Diluted		10,000.00	10,000.00

The accompanying notes referred above form an integral part of these financial statements.

For and on behalf of
JANAK NANDINI BUILDWELL PRIVATE LIMITED

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

(Nitin Gilara) Director DIN: 03499237

(Vipul Gilara) Director DIN: 03499259

Place :Shahpura (Jaipur)
Date : 02.09.2025

In terms of our Audit Report of even date
For Ravi K Bansal & Company
Chartered Accountants
Firm Reg. No.:031383C

(Ravi Kumar Bansal)
M. No. 440271

RAVI K BANSAL & COMPANY M.No.-440271 SHAHPURA Chartered Accountant

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

(₹ in Thousand)

Particulars		As at 31st March, 2025		As at 31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit (before Tax)		-65.89		344.14
Adjusted for :				
Provision for Development Charges	-		923.39	
Finance Charges	1,104.15	1,104.15	2,813.33	3,736.72
Operating Profit before Working Capital Changes		1,038.26		4,080.86
Adjusted for Working Capital :				
(Increase)/Decrease in Other Current Assets	1,435.98		-1,942.81	
(Increase)/Decrease in Short Trem provision	-923.39		-7,176.16	
(Increase)/Decrease in Current Investment	73,255.05		-74,255.05	
(Increase)/Decrease in Trade Receivables	-247.00		18,903.88	
(Increase)/Decrease in Short Term Advance	10,674.78		-63,551.08	
(Increase)/Decrease in Inventories	-1,083.45		80,247.46	
(Decrease)/Increase in Trade Payable	860.55		-2,914.37	
(Decrease)/Increase in Non - Current Investment	-3,000.00		0.00	
(Decrease)/Increase in Other Current Liabilities	379.91	81,352.43	-16,975.87	-67,664.00
Non Operating Activities				
(Increase)/Decrease in Other Non Current Assets		0.00		0.00
Cash generated from/ (used in) operations		82,390.69		-63,583.14
Direct tax Paid		1,366.67		133.82
Net Cash From / (used in) Operating Activities (A)		81,024.02		-63,716.96
B. CASH FLOW FROM INVESTING ACTIVITIES				0.00
Security Deposit -JDA		0.00		
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceed from short term borrowings	-79,284.62		7,845.76	
Interest paid	-1,104.15		-2,813.34	
Net Cash flow from/ (used in) Financing Activities: (C)		-80,388.77		5,032.42
Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)		635.26		-58,684.54
Cash & Cash Equivalants at the beginning of year		617.31		59,301.85
Cash & Cash Equivalants at the end of year		1,252.57		617.31
		0.00		0.00

For and on behalf of
JANAK NANDINI BUILDWELL PRIVATE LIMITED

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

(Nitin Gilara)
Director
DIN: 03499237

(Vipul Gilara)
Director
DIN: 03499259

In terms of our Audit Report of even date
For Ravi K Bansal & Company
Chartered Accountants
Firm Reg. No.:031383C

RAVI K BANSAL & COMPANY
M.No.-440271
SHAHPURA
Chartered Accountant

(Ravi Kumar Bansal)
M. No. 440271

Place : Shahpura (Jaipur)
Date : 02.09.2025

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

Company Overview :-

Janak Nandini Buildwell Private Limited is a private limited company incorporated under the Companies Act, 1956 on 02.04.2013 having Corporate Identity No U70101RJ2013PTC041971 The company is engaged in business of Real Estate & Property Developers.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Note 1:- SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED ON 31-03-2025

1. Basis of Accounting :-

The financial statements are prepared under historical cost convention on accrual basis of accounting in accordance with the generally accepted accounting principles and the provisions of the Companies Act, 2013. All income & expenditure items having a material bearing on the financial statements are recognized on accrual basis. The company had prepared annual accounts on a going concern basis.

2. Use of Estimates :-

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.

3. Valuation of Closing Stock

Valuation of Schemes: -The assessee follows the "at cost (included development expenses) method, while valuation of the closing stock of land. The provision of

4. Revenue Recognition :-

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. The revenue recognized on accrual basis. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

5. Borrowing Cost :-

Borrowing costs that are attributable to acquisition or construction of qualifying assets are capitalized as part of cost of such asset. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Revenue.

6. Earning per share :-

(i) Basic earning per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by weighted average number of equity share

(ii) For the purpose of calculating diluted per earning per share, the net profit or loss for the period attributable to equity share holders and weighted average number of share

7. Accounting For Taxes On Income :-

Income Tax expense comprises current tax, and deferred tax charge or credit. Current tax is provided by the income tax payable by company as per provision of Income Tax Act, 1961. Deferred Tax is recognized on timing differences between the accounting income and taxable Income for the year and quantified using the tax rates and Laws enacted or substantively enacted as on the Balance Sheet date. Deferred tax assets are recognized and carried forward to the extent that there is reasonable certainty that the sufficient future taxable income will be available against which such deferred tax assets can be realized. The deferred Tax assets reviewed for the appropriation of their respective carrying values at the each balance sheet date. In absence of virtual certainty of availability of sufficient taxable future profit no deferred tax assets has been recognized on account of carried forward losses.

8. Provisions, Contingent Liabilities and Contingent Assets :-

(i) Contingent Liabilities : Depending upon the facts of each case and after due evaluation of legal aspects, claims against the Company not acknowledged as debts are treated as contingent liabilities.

(ii) Provisions : Provisions are recognized when the company has a present obligation as a result of past events, for which it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount can be made. Provisions required to settle are reviewed regularly and are adjusted where necessary to reflect the current best estimate of the obligation. Where the company expects provisions to be reimbursed, is recognized as a separate asset, only when such reimbursement is virtually certain.

9. Cash and Cash equivalents :-

Cash and cash equilantants comprise cash at bank and cash in hand and short term investments with an original maturity of three months or less .

11. General :-

Except wherever stated accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

RAVIK BANSAL & CO.
M.No.-4403
SHAHPURA
Chartered Accountants

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

Note 2: - Share Capital

Share Capital	As at 31 March 2025		As at 31 March 2024	
	Number	₹ in Thousand	Number	₹ in Thousand
Authorised				
Equity Shares of ` 10/-each	10,000.00	100.00	10,000.00	100.00
Issued				
Equity Shares of ` 10/-each	10,000.00	100.00	10,000.00	100.00
Subscribed & Paid up	10,000.00	100.00	10,000.00	100.00
Equity Shares of ` 10/-each fully paid up				
Subscribed but not fully Paid up				
Equity Shares of ` ___ each, not fully paid up				
Total	**10,000.00**	**100.00**	**10,000.00**	**100.00**

a) The Company has only one class of shares referred to as equity shares having a par value of Rs. 10. Each holder of equity shares is entitled to same voting rights.
b) In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after the distribution
c) No. of shares issued in last five years in pursuant to contract without payment received in cash/issue of bonus shares/share bought back: - Nil

Note 2(a):- Reconciliation of number of shares outstanding

Particulars	Equity Shares as at		Equity Shares	
	Number	₹ in Thousand	Number	₹ in Thousand
Shares outstanding at the beginning of the year	10,000.00	100.00	10,000.00	100.00
Shares Issued during the year	0.00	0.00	0.00	0.00
Shares bought back during the year	0.00	0.00	0.00	0.00
Shares outstanding at the end of the year	10,000.00	100.00	10,000.00	100.00

Note 2(b):- Details of shareholders holding more than 5% shares in the company

Name of Shareholder	As at 31 March 2025		As at 31 March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Vipul Gilara	2,500.00	25%	2,500.00	25%
Nitin Gilara	4,000.00	40%	4,000.00	40%
Swati Gilara	3,500.00	35%	3,500.00	35%

Note 2(c):- Details of shares held by promoters and % Change in their holding during the year

Name of Shareholder	As at March 31, 2025			As at March 31, 2024		
	No. of Shares held	% of Holding	% Change in Holding	No. of Shares held	% of Holding	% Change in Holding
Vipul Gilara	2,500.00	25%	0.00	2,500.00	25%	0.00
Nitin Gilara	4,000.00	40%	0.00	4,000.00	40%	0.00
Swati Gilara	3,500.00	35%	0.00	3,500.00	35%	0.00

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the

Note 3:- Reserves & Surplus

Particulars	As at 31 March 2025	As at 31 March 2024
	₹ in Thousand	₹ in Thousand
a. Surplus		
Opening balance	641.43	431.11
(+) Net Profit/(Net Loss) For the current year	-1,432.56	210.32
(+) Transfer from Reserves	0.00	0.00
(-) Transfer to Reserves	0.00	0.00
Closing Balance	-791.13	641.43
Total	**-791.13**	**641.43**

Note 4: - Short Term Borrowings

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

RAVI K BANSAL & CO. Chartered Accountants M.No. SHAHPURA

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
Secured Loans		
A) Current Maturities of Long Term Borrowings	-	-
B) Loan Repayable on Demand		
C) Hdfc Bank Ltd	0.00	62,413.35
Unsecured Loans		
From Directors and Relatives of Director	77.78	1,675.84
From Non Banking Financial Institution	35,510.38	32,849.56
From Other Corporates	1,19,196.36	1,37,130.38
Total	**1,54,784.51**	**2,34,069.13**

(Unsecured Loan outstanding as on 31.03.2026 will be repaid in one year. No interest was paid on these unsecured loan during the year under consideration)

Note 5: - Trade Payables

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
(a)Total outstanding dues of micro enterprises and small enterprises		
-Goods	0.00	0.00
- Services	0.00	0.00
Total (a)	**0.00**	**0.00**
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		
-Goods	0.00	0.00
- Services	4,278.00	3,417.45
Total (b)	**4,278.00**	**3,417.45**
Total (a+b)	**4,278.00**	**3,417.45**

Trade Payable Ageing Schedule (` in Thousand)

Particulars	Outstanding for the Following periods from due date of payment				Total
	Less than 1 Years	1-2 years	2-3 Year	More than 3 years	
i) MSME	0.00	0.00	0.00	0.00	0.00
ii) Others	31,32,103.00	1,65,343.00	0.00	0.00	32,97,446.00
iii) Disputed Dues-MSME	0.00	0.00	0.00	0.00	0.00
iv) Disputed Dues- Other	0.00	0.00	0.00	0.00	0.00

Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006)("MSMED Act, 2006"):

i) the principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year;	0.00	0.00
ii) the amount of interest paid by the buyer in terms of Section 16 of MSMED Act, 2006 along with the amount of the payment	0.00	0.00
iii) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the	0.00	0.00
iv) the amount of interest accrued and remaining unpaid at the end of each accounting year; and	0.00	0.00
v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as	0.00	0.00

Note 6: - Other Current Liabilities

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
(a) TDS Payable	487.52	87.35
(b) Audit Fees Payable	20.00	30.00
(c) Expenses Payable	0.00	10.26
(d) Advance against immovable property		
Sajjan Kanwar_Referance_Haritwal Ji	0.00	0.00
Ved Prakash Maheshwari_Referance_Haritwal Ji	0.00	0.00
(e) Rambhajo's	0.00	0.00
Total	**507.52**	**127.61**

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

RAVIK BANSAL & COMPANY
Chartered Accountants
M.No.
SHAHPURA

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

Note 7: - Short-Term Provisions

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
Provision for Development	0.00	923.39
Provision for Income Tax	0.00	0.00
Total	0.00	923.39

Note 8: -Non Current Investments

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
Innovher Startup Shares-100	4,000.00	1,000.00
Total	4,000.00	1,000.00

Note 9:- Other Non-Current Assets

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
Electicity Deposit (See Note i)	86.76	86.76
Total	86.76	86.76

Note (i)

S.No.	Name of Party	Nature of Transaction	Purpose	Opening Balance	Addition during the year	Closing Balance
1.00	JVVNL	Security Deposit	Security deposit for Connection	86.76	0.00	86.76
			Total	86.76	0.00	86.76

Note 10 - Current Investments

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
FDR with Hdfc (1836)	0.00	30,788.35
FDR with Hdfc (0922)	0.00	42,466.69
Total	0.00	73,255.05

Note 11: - Inventories

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
Land	96,093.56	95,010.11
Total	96,093.56	95,010.11

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd
Director

RAVI K BANSAL & COMPANY
CA
M.No. [illegible]
SHAHPURA
Chartered Accountant

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

Note 12: - Trade Receivables (Unsecured Considered good)

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
A) Trade Receivables considered good – Secured	0.00	0.00
B) Trade Receivables considered good – Unsecured		
a. Trade receivables outstanding for a period less than six months from the date they are due for payment	0.00	0.00
b. Trade receivables outstanding for a period exceeding six months	247.00	0.00
C) Trade Receivables considered doubtful	0.00	0.00
Less: Provision for Doubtful Debts		
Total	**247.00**	**0.00**

Note 13:- Cash and Cash Equivalents

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
a. Cash in Hand	428.29	428.29
b. Balance with Schedule Banks		
IDBI Bank	626.77	27.60
Punjab National Bank	161.42	161.43
HDFC Bank	36.09	
Total	**1,252.57**	**617.31**

Note 14:- Short-Term Loans and Advances

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
Loan and Advance with Related Party		
Janak Nandini Infrastructures Pvt. Ltd.	0.00	700.00
Advit Jewels Pvt Ltd	6,671.18	51,645.96
Advance to Suppliers		
Anushka Sharma_property Advance	15,021.00	15,021.00
Shree Ganpati Real Estate	35,000.00	0.00
Total	**56,692.18**	**67,366.96**

Note 15:- Other Current Assets

Particulars	As at 31 March 2025 ₹ in Thousand	As at 31 March 2024 ₹ in Thousand
Advance Tax	0.00	1,500.00
TDS Receivable (A.Y. 2025-25)	506.83	549.26
	506.83	2,049.26
(-) Provision for Income Tax	0.00	106.45
Total	**506.83**	**1,942.81**

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

RAVIK BANSAL & COMPANY
M.No.-440[illegible]71
SHAHPURA
Chartered Accountant

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

Note 16: - Revenue from Operations

Particulars	For the year Ended 31 March 2025 ₹ in Thousand	For the year Ended 31 March 2024 ₹ in Thousand
Income from Revenue Operations		
Sales (Net of Sales Return)	0.00	1,07,014.67
Total	**0.00**	**1,07,014.67**

Note 17: - Other Income

Particulars	For the year Ended 31 March 2025 ₹ in Thousand	For the year Ended 31 March 2024 ₹ in Thousand
Interest From FD	1,211.40	5,108.16
Interest From Parties	0.00	384.40
Interest from IT Refund	23.03	0.00
Total	**1,234.43**	**5,492.56**

Note 18: -Purchase of Land

Particulars	For the year Ended 31 March 2025 ₹ in Thousand	For the year Ended 31 March 2024 ₹ in Thousand
Land at Gram Ridmalsar Khasra No. 80/19/1	0.00	17,483.30
Total	**0.00**	**17,483.30**

Note 19: - Direct Cost

Particulars	For the year Ended 31 March 2025 ₹ in Thousand	For the year Ended 31 March 2024 ₹ in Thousand
Development Charges	1,083.45	0.00
JDA Charges	0.00	10,464.79
Brokerage Expenses	0.00	526.32
Site Expenses	0.00	0.00
Total	**1,083.45**	**10,991.11**

Note 20: - Decrease/(Increase) in Inventories

Particulars	For the year Ended 31 March 2025 ₹ in Thousand	For the year Ended 31 March 2024 ₹ in Thousand
Opening Stock	95,010.11	1,75,257.57
Closing Stock	96,093.56	95,010.11
Total	**-1,083.45**	**80,247.46**

Note 21: - Other Administrative and Selling Expenses

Particulars	For the year Ended 31 March 2025 ₹ in Thousand	For the year Ended 31 March 2024 ₹ in Thousand
Audit Fee	20.00	30.00
Legal & ROC Fees	26.09	42.38
Office Rent	60.00	60.00
Electricity Expenses	76.08	128.32
Salary Expenses	0.00	366.60
Printing & Stationary Expenses	0.00	0.60
Trade Mark Expenses	14.00	0.00
Total	**196.17**	**627.90**

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

Note 22: - Finance Costs

Particulars		For the year Ended 31 March 2025 ₹ in Thousand	For the year Ended 31 March 2024 ₹ in Thousand
Bank Charges		0.00	6.44
Interest		1,102.96	2,728.09
Interest on TDS and Income Tax		1.19	78.81
	Total	1,104.15	2,813.33

Note 23: - Earning Per Share (EPS)

Particulars	For the year Ended 31 March 2025	For the year Ended 31 March 2024
Net profit loss after tax (Rs in Thousand)	-1,432.56	210.32
Less : Dividend on Convertible Preference Shares	0.00	0.00
Net profit for calculation of diluted EPS	-1,432.56	210.32
Weighted Average Number of equity shares for calculating Basic EPS	10,000.00	10,000.00
Add : Effect of Dilution	0.00	0.00
Weighted Average Number of equity shares for calculating Diluted EPS	10,000.00	10,000.00
EPS (Basic & Diluted)	-143.26	21.03

Note 24: - Contingent liabilities: -

Note 25: - Mangerial Remuneration NIL NIL

Note 26: - Payment to Auditors

Particulars		For the year Ended 31 March 2025 ₹ in Thousand	For the year Ended 31 March 2024 ₹ in Thousand
-Company Audit fees		20.00	30.00
-Certification and Legal Fees		26.09	38.48
	Total	46.09	68.48

Note:-The figure are shown excluding of Goods & Service Tax

Note 27: - Foreign Exchange in flow/out flow NIL

Note 28: - Detail of Stock, Production and turnover

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

RAVI K BANSAL & COMPANY
M.No. 4[illegible]
SHAHPURA
Chartered Accountant

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

Particulars	Area Sq Yard	As at 31 March 2025 ₹ in Thousand	Area Sq Yard	As at 31 March 2024 ₹ in Thousand
Land				
(a) Opening Stock	0.00	0.00	0.00	0.00
(b) Add - Direct Cost	0.00	0.00	0.00	0.00
(c) Borrowing Cost	0.00	0.00	0.00	0.00
Total (a+b)	0.00	0.00	0.00	0.00
(d) Sales During the Year	0.00	0.00	0.00	0.00
(e) Transferred to Scheme Rama Enclave II (Only Salable Area is 8263.86 Sq Mtr)	0.00	0.00	0.00	0.00
(f) Transferred to Future Extension (4694 Sq Metre)	0.00	0.00	0.00	0.00
(g) Common Area Non-Salable as approved by JDA	0.00	0.00	0.00	0.00
(h) Sales During the Year	0.00	0.00	0.00	0.00
Closing Stock	**0.00**	**0.00**	**0.00**	**0.00**

Particulars	Area Sq Metre	As at 31 March 2025 ₹ in Thousand	Area Sq Yard	As at 31 March 2024 ₹ in Thousand
Plots in Rama Enclave II				
(a) Opening Stock	322.78	7,386.13	5,167.03	1,16,880.29
(b) Converted from Land as per JDA Maps	0.00	0.00	0.00	0.00
(c) Add - Direct Cost	0.00	0.00	0.00	0.00
(d) Add - JDA Cost	0.00	0.00	0.00	0.00
(e) Borrowing Cost	0.00	0.00	0.00	1,429.48
Total (a+b)	322.78	7,386.13	5,167.03	1,18,309.77
(f) Sales During the Year	0.00	0.00	4,844.25	1,10,923.64
Closing Stock	**322.78**	**7,386.13**	**322.78**	**7,386.13**

Particulars	Area Sq Metre	As at 31 March 2025 ₹ in Thousand	Area Sq Yard	As at 31 March 2024 ₹ in Thousand
Plots for Future Extension (As per Maps)				
(a) Opening Stock	4,694.00	70,140.67	0.00	0.00
(b) Converted from Land as per JDA Maps	0.00	0.00	4,694.00	70,140.67
(c) Add - Direct Cost	0.00	0.00	0.00	0.00
(d) Borrowing Cost	0.00	1,083.45	0.00	0.00
Total (a+b)	4,694.00	71,224.13	4,694.00	70,140.67
(e) Sales During the Year	0.00	0.00	0.00	0.00
Closing Stock	**4,694.00**	**71,224.13**	**4,694.00**	**70,140.67**

Particulars	Area Sq Metre	As at 31 March 2025 ₹ in Thousand	Area Sq Metre	As at 31 March 2024 ₹ in Thousand
Land at Gram Ridmalsar Khasra No. 80/19/1				
(a) Opening Stock	13.28	0.00	13.28	17,483.30
(b) Purchase	0.00	17,483.30	0.00	0.00
(c) Add - Direct Cost	0.00	0.00	0.00	0.00
(d) Borrowing Cost	0.00	0.00	0.00	0.00
Total (a+b)	13.28	17,483.30	13.28	17,483.30
(e) Sales During the Year	0.00	0.00	0.00	0.00
Closing Stock	**13.28**	**17,483.30**	**13.28**	**17,483.30**

Note 29: - Segment reporting (AS-17)

The company has only one business segment i.e. real estate business and only one geographically business segment in India. NIL

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

RAVI K BANSAL & COMPANY
M.No.
SHAHPURA
Chartered Accountant

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

Note 30: - Related Party disclosures
a) Transaction

Name of related party and Nature of relationship	Relationship	Nature of transaction	Transaction Value For the year ended March 31, 2025 (₹ in Thousand)	Transaction Value For the year ended March 31, 2024 (₹ in Thousand)
Key Managerial personnel:				
Nitin Gilara	Director	Loan Taken	0.00	10,000.00
		Loan Repaid	1,594.34	19,860.00
Vipul Gilara	Director	Loan Taken	13,090.00	95,600.00
		Loan Repaid	13,713.59	1,00,920.00
Abhishek Gilara	Additional Director	Loan Taken	0.00	0.00
		Loan Repaid	0.00	14,200.00
Deepa Gialra	Additional Director	Rent Expenses	30.00	30.00
		Loan Repaid	0.00	8,450.00
Kiran Gilara	Additional Director	Rent Expenses	30.00	30.00
		Loan Repaid	0.00	10,050.00
Janak Nandini Estates Private Limited		Loan Taken	2,200.00	8,800.00
		Interest	542.29	243.03
Gordhan Das Gilara	Additional Director	Loan Taken	0.00	0.00
		Loan Repaid	0.00	4,000.00
Prateek Gilara	Additional Director	Loan Taken	0.00	0.00
		Loan Repaid	0.00	11,310.15

Note:- Transaction carried out by director on behalf of company is not reported in the related party transaction above.

b) Outstanding Balance of Related Parties

Particulars	As at 31 March 2025 (₹ in Thousand)	As at 31 March 2024 (₹ in Thousand)
Abhishek Gilara	0.00	0.00
Deepa Gilara	0.00	0.00
Gordhan Das Gilara	0.00	0.00
Kiran Gilara	0.00	0.00
Nitin Gilara	50.28	0.00
Prateek Gilara	0.00	0.00
Vipul Gilara	27.50	117.57
Janak Nandini Estates Private Limited	7,306.78	9,018.72

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

RAVI K BANSAL & COMPANY
M.No.-4[illegible]
SHAHPURA
Chartered Accountant

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

Note 31: - Financial Ratio

(` in Thousand)

Financial year 2024-2025		Numerator	Denominator	Ratio Analysis
Current Ratio (in times)	Current Assets/ Current Liabilities	1,54,792.14	1,59,570.03	0.97
Debt Equity Ratio (in times)	Non-Current Borrowing+Short Term Borrowing+Current Maturity of	1,54,784.51	-691.13	-223.96
Debt Service Coverage Ratio (in times)	Net profit/(loss) Before Tax, finance cost, depreciation and	1,038.26	79,284.62	0.01
Return on Equity (in %)	Net Profit/(loss) After Tax/ Average of Total Equity Shareholder funds x 100	-1,432.56	-691.13	Shareholder funds is negative , therefore not computed
Inventory Turnover Ratio (in times)	Net Sales of products / Average Inventory	1,234.43	95,551.83	0.01
Trade Receivable Turnover Ratio (in times)	Net Sales of products / Average Trade Receivables	1,234.43	123.50	10.00
Trade Payable Turnover Ratio (in times)	Purchase of goods and expenses/ Average Trade Payable	4,278.00	3,847.72	1.11
Net Capital Turnover Ratio (in times)	Revenue from operation/Average Working Capital (Current Assets-	0.00	-4,777.89	0.00
Net Profit Ratio (in %)	Net Profit/(loss) After Tax/ Total Income X 100	-1,432.56	1,234.43	-116.05
Return on Capital Employed (in %)	Net Profit/(loss) before interest and tax/ Gross Capital Employed (	1,038.26	1,54,093.38	0.67
Return on Investment (in %)	Income generated from Invested funds/ Average funds invested X 100	NA	NA	NA

(` in Thousand)

Financial year 2023-2024		Numerator	Denominator	Ratio Analysis
Current Ratio (in times)	Current Assets/ Current Liabilities	2,38,192.24	2,38,537.57	1.00
Debt Equity Ratio (in times)	Non-Current Borrowing+Short Term Borrowing+Current Maturity of	2,34,069.13	741.43	315.70
Debt Service Coverage Ratio (in times)	Net profit/(loss) Before Tax, finance cost, depreciation and	3,023.65	2,574.92	1.17
Return on Equity (in %)	Net Profit/(loss) After Tax/ Average of Total Equity Shareholder funds	210.32	741.43	0.28
Inventory Turnover Ratio (in times)	Net Sales of products / Average Inventory	1,12,507.23	NA	NA
Trade Receivable Turnover Ratio (in times)	Net Sales of products / Average Trade Receivables	1,12,507.23	NA	NA
Trade Payable Turnover Ratio (in times)	Purchase of goods and expenses/ Average Trade Payable	NA	NA	NA
Net Capital Turnover Ratio (in times)	Revenue from operation/Average Working Capital (Current Assets-	1,07,014.67	-345.33	NA
Net Profit Ratio (in %)	Net Profit/(loss) After Tax/ Total Income X 100	210.32	1,12,507.23	0%
Return on Capital Employed (in %)	Net Profit/(loss) before interest and tax/ Gross Capital Employed (	3,023.65	2,34,810.55	1.29%
Return on Investment (in %)	Income generated from Invested funds/ Average funds invested X 100	NA	NA	NA

Comparison of Ratios	2024-2025	2022-2024	% Change	Remark,if change is more than 25%
Current Ratio (in times)	0.97	1.00	-2.85	
Debt Equity Ratio (in times)	-223.96	315.70	-170.94	
Debt Service Coverage Ratio (in times)	0.01	1.17	NA	
Return on Equity (in %)	Shareholder funds is negative , therefore not	0.28	NA	
Inventory Turnover Ratio (in times)	0.01	NA	NA	
Trade Receivable Turnover Ratio (in times)	10.00	NA	NA	
Trade Payable Turnover Ratio (in times)	1.11	NA	NA	
Net Capital Turnover Ratio (in times)	0.00	NA	NA	
Net Profit Ratio (in %)	-116.05	0.00	NA	
Return on Capital Employed (in %)	0.67	0.01	NA	
Return on Investment (in %)	NA	NA	NA	

Note 32: - Others

a) In the opinion of the management, all the assets, loans and advances are stated at values not less than what they are expected to realize in the ordinary course of business
(b) In absence of virtual certainity of availability of sufficient future profit no deferred tax assets has been recognized on A/c of carry forward business losses
(c) The Previous year figure has been regrouped/rearranged where considered necessary.
(d) The financial statements are presented in INR and all values are rounded to the nearest Thousand & decimal thereof.

For and on behalf of
JANAK NANDINI BUILDWELL PRIVATE LIMITED

Janak Nandini Buildwell Pvt. Ltd.
Director

([illegible])
Director
DIN: 03499[illegible]

(Vipul Gilara)
Director
DIN: 03499259

Place : Jaipur
Date : 02.09.2025

In terms of our Audit Report of even date
For Ravi K Bansal & Company
Chartered Accountants
Firm Reg. No.:031383C

(Ravi Kumar Bansal)
M. No. 440271

RAVI K BANSAL & COMPANY
CA
M.No.-440271
SHAHPURA
Chartered Accountant

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

List of Accounts

1) Unsecured Loan as on 31-03-2025

S/No.	Particular	(` in Thousand)
	From Directors	
1	Vipul Gilara	27.50
2	Nitin Gilara	50.28
	From Non Banking Financial Institution	
3	Dunstan Goods Pvt. Ltd	35,510.38
	From Corporates	
4	Radha Krishna Buildtech Pvt. Ltd.	6,963.89
	Rajasthan Papsales Pvt. Ltd.	21,363.22
	Fine Gems Export Pvt. Ltd.	6,118.80
	OP Builders and Hotels Pvt. Ltd.	2,404.19
	Galina Consultancy Pvt. Ltd.	10,000.00
	Shapoorji Pallonji & Co Pvt. Ltd.	45,576.40
	Shapoorji Pallonji Infrastructure capital Co Pvt. Ltd.	14,773.71
	JCI Oil Refinary Pvt Ltd	4,689.36
	Janak Nandini Estate Pvt. Ltd.	7,306.78
	Total	**1,54,784.51**

2) Trade Payable as on 31-03-2025

S/No.	Particular	(` in Thousand)
1	Deepa Gilara Rent A/C	0.00
2	Kiran Gilara Rent A/c	0.00
3	Selmore	165.34
4	Jaipur Development Corporation	3,132.10
5	Shree Jee Enterprises	980.55
	Total	**4,278.00**

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

RAVI K BANSAL & COMPANY
CA
M.No.-440271
SHAHPURA
Chartered Accountant

JANAK NANDINI BUILDWELL PRIVATE LIMITED
CIN: U70101RJ2013PTC041971

Note No 33 :- Other Statutory Information

1 The company does not have any benami property, where any proceeding has been initiated or pending against the company for holding any benami property

2 The company has not traded or invested in crypto currency or virtual currency during the financial year.

3 The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficaries,

4 The company has not received any fund from other person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficaries.

5 The company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

6 The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of layers) Rules, 2017

7 The company is not declared wilful defaulter by and bank or financials institution or lender during the year

8 The company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period

9 No quarterly statement of current assets was filed by the Company with any Banks or financial institution

10 The title deeds of the immovable properties, (other than immovable properties where Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statement included in property, plant and equipment and capital work-in-progress are held in the name of the Company as at balance sheet date.

11 The company does not have transactions with companies which are struct off.

For Janak Nandini Buildwell Pvt. Ltd.
Director

For Janak Nandini Buildwell Pvt. Ltd.
Director

RAVI K BANSAL & COMPANY
CA
M.No.-[illegible]
SHAHPURA
Chartered Accountant